

K&L GATES LLP
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Attorneys for the Tobacco Settlement Authority

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re	: Chapter 11
LEHMAN BROTHERS HOLDINGS INC., <i>et al.</i> ,	: Case No. 08-13555 (JMP)
	: (Jointly Administered)
Debtors.	:
	: -----X

AFFIDAVIT OF SERVICE

STATE OF NEW YORK)
)ss.:
COUNTY OF NEW YORK)

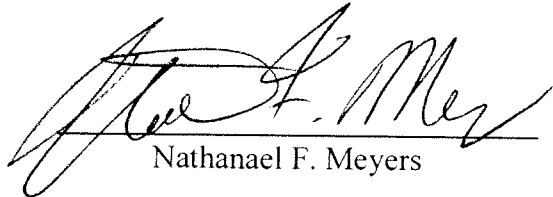
Nathanael F. Meyers, being duly sworn, deposes and says:

1. I am an employee of the firm of K&L Gates LLP, having offices at 599 Lexington Avenue, New York, New York 10022. I am over eighteen (18) years of age and am not a party to this action.

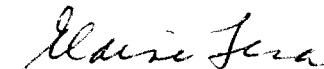
2. On January 15, 2009 I caused a true and correct copy of the **(i) Motion of the Tobacco Settlement Authority for an Order (A) Compelling Lehman Brothers Special Financing Inc. to Assume or Reject an Executory Contract Pursuant to 11 U.S.C. Sec. 365(d)(2) or, Alternatively (B) Modifying the Automatic Stay to Allow the Tobacco Settlement Authority to Terminate the Agreement (the “Motion”), (ii)**

Notice of Hearing of the Motion, (iii) Declaration of Peter Shapiro in Support of the Motion, (iv) Declaration of Robert D. Cook in Support of the Motion, and (v) Declaration of Kristin S. Elliott in Support of the Motion (all together know as the "Pleadings") to be served by first class mail postage pre-paid upon the persons and at the addresses as set forth on the attached **Exhibit A**.

3. On January 16, 2009 I caused a true and correct copy of the **Pleadings** to be served by first class mail postage pre-paid upon the persons and at the addresses as set forth on the attached **Exhibit B**.


Nathanael F. Meyers

Sworn to before me this
21st day of January, 2009


Notary Public, State of New York

ELAINE FERA
Notary Public, State of New York
No. 01FE4867816
Qualified in Westchester County
Commission Expires August 25, 20 10